

**JUDGE McMAHON**

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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CALANA SL

Plaintiff,

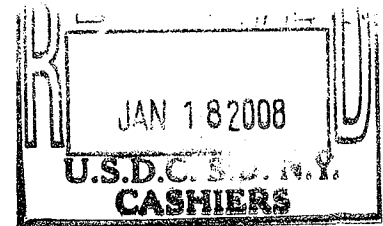
-against-

COMPLAINT

MADISON ADMINISTRATIVE SERVICES, INC.  
and P.M.H. INTERNATIONAL, INC. also d/b/a  
HELLE COMFORT

Defendants.  
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**08 CV 0520**  
08 CV



Plaintiff, Calana SL, by its undersigned attorneys, Ballon Stoll Bader & Nadler,

P.C., complaining of the Defendants, states and alleges as follows:

PARTIES

1. At all relevant times, the Plaintiff, Calana SL ("Calana") was and still is a corporation duly organized and existing under and pursuant to the laws of the Kingdom of Spain, maintaining its principal place of business at Avda. Hispano America, S/N, 03638 Salinas, Alicante, Spain. Calana is a manufacturer of shoes.

2. Upon information and belief, at all relevant times, Defendant Madison Administrative Services, Inc. ("Madison") was and still is a New York corporation with its principle place of business located at 232 Madison Avenue, Suite 1307, New York, New York 10016. Upon information and belief, Madison is engaged in the factoring and financing business whereby Madison, among other things, finances or purchases its clients' receivables pursuant to written factoring agreements, financing agreements or other credit facilities.

3. Upon information and belief, at all times herein relevant, Defendant P.M.H.

International, Inc. (“Helle”) was and still is an Arizona corporation with its principle place of business located at 20701 N. Scottsdale Rd., Scottsdale, Arizona.

#### JURISDICTION AND VENUE

4. This Court has jurisdiction over the subject matter of the Complaint pursuant to 28 USC §1332, since the amount in controversy exceeds the sum of \$75,000, exclusive of interest and costs, and is between a citizen of the Kingdom of Spain, as Plaintiff and citizens of, the States of New York and Arizona as Defendants.

5. This Court also has jurisdiction over the subject matter of the Complaint pursuant to 28 USC §1331, since the action arises under a treaty of the United States, to wit, the United Nations Convention on the International Sale of Goods (“CISG”), to which both Spain and the United States are signatories.

6. Venue is proper in this district pursuant to 28 U.S.C. § 1391, because a substantial portion of the events or omissions giving rise to the claim occurred in the Southern District of New York.

#### FIRST COUNT (Goods Sold and Delivered)

7. Between on or about February 21, 2005 and on or about July 28, 2005, Madison and Helle ordered from Calana approximately 13,000 pairs of shoes, manufactured to Helle’s specifications and bearing the brand identification “Helle Comfort” (the “Shoes”).

8. Between on or about September 23, 2005 and on or about October 21, 2005, Calana shipped and delivered to Helle and Madison approximately 9,300 pairs of the Shoes, which were ordered and sold at the aggregate agreed-upon and reasonable price of EUR 367.190,75, which, upon information and belief, was recorded upon the books and records of

Madison and Helle as US\$ 452,664.95

9. Receipt of the Shoes was duly acknowledge by Madison and Helle.

10. Madison and Helle paid to Calana the sum of \$ 86,282.47, or EUR 73,260.73, leaving an unpaid balance due Calana of EUR 293.930.02 or US\$ 366,382.48.

11. Madison and Helle have refused, without justification, to pay any portion of the balance.

12. By reason of the foregoing, Calana has been damaged in the amount of \$366,382.48, with interest from October 21, 2005.

#### SECOND COUNT

(Breach of Contract for the International Sale of Goods)

13. Plaintiff repeats and realleges each and every allegation contained in paragraphs 1 through 12 of this Complaint as if fully set forth herein at length.

14. Between on or about February 21, 2005 and on or about July 28, 2005, the parties entered into a series of contracts for the international sale of goods under CISG, which called for sale and delivery by Calana to Madison and Helle of approximately 13,000 pairs of shoes bearing the brand identification "Helle Comfort" and for payment by Helle and Madison of agreed upon prices therefor.

15. Calana, as Seller, duly performed all of its obligations to Madison and Helle, as Buyers, in compliance with the parties' contracts and CISG requirement.

16. Among other things, between on or about September 23, 2005 and on or about October 21, 2005, Calana shipped and delivered to Helle and Madison approximately 9,300 pairs of the Shoes, which were ordered and sold at the aggregate agreed-upon and reasonable price of EUR 367.190,75, which, upon information and belief, was recorded upon the books and records

of Madison and Helle as US\$ 452,664.95

17. Madison and Helle breached their obligations to Calana in that they wholly failed to pay to Calana the sum of EUR 293.930.02 / US\$ \$366,382.48 on account of goods delivered and accepted.

18. The Buyers' failure to pay the foregoing amounts to Calana constitutes a fundamental breach of the contract of sale.

19. By virtue of the foregoing, Calana is entitled to recover of Madison and Helle, jointly and severally, the sum of EUR 293.930.02 / US\$ \$366,382.48, with appropriate exchange rate adjustments and interest

THIRD COUNT  
(Account Stated)

20. Plaintiff repeats and realleges each and every allegation contained in paragraphs 1 through 19 of this Complaint as if fully set forth herein at length.

21. An account was stated between Calana and the Defendants in the amount of EUR 367.190,75 on account of shoes sold and delivered to Madison and Helle under Calana invoice numbers 38881, 38986, 39053, 39182 and 39246 which were received and accepted by Madison, in its own behalf and on behalf of Helle, without objection or protest.

22. Madison and Helle paid to Calana the sum of \$ 86,282.47 / EUR 73,260.73, leaving an unpaid balance due Calana of EUR 293.930.02 / US\$ 366,382.48.

23. By reason of the foregoing, Calana is entitled to recover the sum of EUR 293.930.02 / US\$ \$366,382.48, with appropriate exchange rate adjustments and interest.

WHEREFORE, Calana demands judgment in its favor and against Madison and Helle, jointly and severally, in the sum of 293.930.02 / US\$ \$366,382.48, with appropriate exchange

rate adjustments and interest, costs and disbursements of this action, and such other and further relief as to the Court may appear proper and just.

Dated: New York, New York  
January 18, 2008

BALLON STOLL BADER & NADLER, PC  
*Attorneys for Plaintiff*

By: 

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